

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Financial Report

Year Ended June 30, 2010

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 12/8/10

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INDEPENDENT AUDITORS' REPORT

The Honorable Bobby Guidroz
St. Landry Parish Sheriff
Opelousas, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the St. Landry Parish Sheriff (the Sheriff) as of and for the year ended June 30, 2010, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Sheriff. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the St. Landry Parish Sheriff as of June 30, 2010, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated October 21, 2010, on our consideration of the St. Landry Parish Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

The required supplementary information on pages 31 and 32 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The St. Landry Parish Sheriff has not presented management's discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the St. Landry Parish Sheriff's financial statements as a whole. The other supplementary information on pages 34 through 40 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole. The prior year comparative information on the other supplementary information has been derived from the St. Landry Parish Sheriff's 2009 financial statements, which was subjected to the auditing procedures applied in the audit of the basic financial statement and, in our opinion, was fairly presented in all material respects in relation to the basic financial statements taken as a whole.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Lafayette, Louisiana
October 21, 2010

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Statement of Net Assets
June 30, 2010

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash and interest-bearing deposits	\$3,936,116
Due from other governmental units	247,654
Prepaid expenditures	182,837
Other	<u>500</u>
Total current assets	4,367,107
Noncurrent assets:	
Capital assets, net	<u>2,065,842</u>
 TOTAL ASSETS	 <u>6,432,949</u>
LIABILITIES	
Current liabilities:	
Accounts, salaries, and other payables	601,226
Due to others	2,800
Health insurance claims payable	<u>45,270</u>
Total current liabilities	<u>649,296</u>
Noncurrent liabilities:	
Due within one year	240,393
Due in more than one year	<u>3,349,452</u>
Total noncurrent liabilities	<u>3,589,845</u>
 TOTAL LIABILITIES	 <u>4,239,141</u>
NET ASSETS	
Invested in capital assets	2,065,842
Unrestricted	<u>127,966</u>
 TOTAL NET ASSETS	 <u>\$2,193,808</u>

The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Statement of Activities
Year Ended June 30, 2010

Functions/Programs	Program Revenues			Net (Expense) Revenue And Changes in Net Assets
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental activities:				
Public safety:				
Police	<u>\$14,908,402</u>	<u>\$1,817,016</u>	<u>\$ 278,750</u>	<u>\$ (12,741,440)</u>
Taxes:				
Property taxes, levied for general purposes				2,148,530
Sales taxes				7,856,422
Grants and contributions not restricted to specific programs:				
State sources				1,333,974
Interest and investment earnings				70,818
Miscellaneous				<u>177,946</u>
Total general revenues				<u>11,587,690</u>
Change in net assets				(1,153,750)
Net assets - July 1, 2009				<u>3,347,558</u>
Net assets - June 30, 2010				<u>\$ 2,193,808</u>

The accompanying notes are an integral part of the basic financial statements.

FUND FINANCIAL STATEMENTS (FFS)

MAJOR FUNDS DESCRIPTION

General Fund

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

Special Revenue Fund

Contraband Fund-

The Contraband Fund is utilized to record the receipt and disbursement of contraband received.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Balance Sheet - Governmental Funds
June 30, 2010

	General Fund	Contraband Fund	Total
ASSETS			
Cash and interest-bearing deposits	\$3,874,084	\$ 62,032	\$3,936,116
Receivables -			
Due from other governmental units	247,654	-	247,654
Prepaid expenditures	182,837	-	182,837
Other	500	-	500
Total assets	<u>\$4,305,075</u>	<u>\$ 62,032</u>	<u>\$4,367,107</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 127,768	\$ -	\$ 127,768
Group health insurance claims payable	45,270	-	45,270
Accrued liabilities	473,458	-	473,458
Due to others	2,800	-	2,800
Total liabilities	<u>649,296</u>	<u>-</u>	<u>649,296</u>
Fund balances:			
Reserved for prepaid expenditures	182,837	-	182,837
Designated for construction	1,000,000	-	1,000,000
Unreserved and undesignated -			
General Fund	2,472,942	-	2,472,942
Special Revenue Fund	-	62,032	62,032
Total fund balances	<u>3,655,779</u>	<u>62,032</u>	<u>3,717,811</u>
Total liabilities and fund balances	<u>\$4,305,075</u>	<u>\$ 62,032</u>	<u>\$4,367,107</u>

The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Reconciliation of the Governmental Fund Balance Sheet
to the Statement of Net Assets
June 30, 2010

Total fund balance for governmental funds at June 30, 2010			\$3,717,811
Total net assets reported for governmental activities in the statement of net assets is different because:			
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:			
Land		\$ 98,500	
Buildings, net of \$150,917 accumulated depreciation		444,020	
Vehicles, net of \$1,091,211 accumulated depreciation		1,249,468	
Equipment, net of \$1,330,514 accumulated depreciation		<u>273,854</u>	2,065,842
Long-term liabilities at June 30, 2010:			
Compensated absences payable		(437,435)	
Other claims payable		(500,000)	
Net OPEB obligation		<u>(2,652,410)</u>	<u>(3,589,845)</u>
Net assets at June 30, 2010			<u>\$2,193,808</u>

The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances -
Governmental Funds
Year Ended June 30, 2010

	General Fund	Contraband Fund	Total
Revenues:			
Taxes -			
Ad valorem taxes	\$ 2,148,530	\$ -	\$ 2,148,530
Sales taxes	7,856,422	-	7,856,422
Intergovernmental revenues -			
Federal grants	212,808	-	212,808
State grants	137,138	-	137,138
State grants - state revenue sharing (net)	269,883	-	269,883
State supplemental pay	590,503	-	590,503
Video poker commissions	473,588	-	473,588
Fees charges and commissions for services -			
Civil and criminal fees	1,098,524	-	1,098,524
Special duty detail	195,146	-	195,146
Feeding, keeping, and transporting prisoners	523,346	-	523,346
Interest income	69,916	902	70,818
Sale of equipment	13,535	-	13,535
Miscellaneous	135,161	39,740	174,901
Total revenues	<u>13,724,500</u>	<u>40,642</u>	<u>13,765,142</u>
Expenditures:			
Current -			
Public safety:			
Personal services and related benefits	8,419,000	-	8,419,000
Operating services	2,286,359	-	2,286,359
Operations and maintenance	2,136,783	29,893	2,166,676
Travel and other charges	27,540	-	27,540
Capital outlay	602,597	-	602,597
Total expenditures	<u>13,472,279</u>	<u>29,893</u>	<u>13,502,172</u>
Net change in fund balances	252,221	10,749	262,970
Fund balances, beginning	<u>3,403,558</u>	<u>51,283</u>	<u>3,454,841</u>
Fund balances, ending	<u>\$ 3,655,779</u>	<u>\$ 62,032</u>	<u>\$ 3,717,811</u>

The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of the Governmental Funds
to the Statement of Activities
Year Ended June 30, 2010

Total net changes in fund balances for the year ended June 30, 2010 per Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 262,970
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The change in net assets reported for governmental activities in the
statement of activities is different because:

Governmental funds report capital outlays as expenditures. However,
in the statement of activities, the cost of those assets is allocated over
their estimated useful lives and reported as depreciation expense.

Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 554,502	
Depreciation expense for the year ended June 30, 2010	(508,948)	
Proceeds from sales of assets	(10,490)	
Current period dispositions of capital assets, net of accumulated depreciation	<u>(15,342)</u>	19,722

Add: Group health insurance claims requiring the use of current economic resources which were previously accrued and recorded as an expense in the statement of activities	36,962
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Less: Excess of compensated absences earned over compensated absences used	(79,152)
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Less: Items not requiring the use of current economic resources and, therefore, not recorded as a fund expenditure:	
Net OPEB obligation at June 30, 2010	(1,144,252)
Estimated liability for other claims	<u>(250,000)</u>
	<u>(1,394,252)</u>

Total changes in net assets for the year ended June 30, 2010 per Statement of Activities	<u>\$ (1,153,750)</u>
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The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Statement of Fiduciary Net Assets
June 30, 2010

	<u>Agency Funds</u>
ASSETS	
Cash and interest-bearing deposits	\$2,172,869
Due from others	<u>16,102</u>
Total assets	<u>\$2,188,971</u>
LIABILITIES	
Liabilities:	
Due to other taxing bodies	\$2,170,020
Due to inmates	<u>18,951</u>
Total liabilities	<u>\$2,188,971</u>

The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements

INTRODUCTION

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Sheriff serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The Sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

As the chief law enforcement officer of the parish, the Sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through on-site patrols and investigations and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. In addition, when requested, the Sheriff provides assistance to other law enforcement agencies within the parish.

As the ex-officio tax collector of the parish, the Sheriff is responsible for collecting and distributing ad valorem property taxes, parish occupational licenses, state revenue sharing funds, and fines, costs, and bond forfeitures imposed by the district court.

The accounts of the tax collector are established to reflect the collections imposed by law, distributions pursuant to such law, and unsettled balances due various taxing bodies and others.

The accounting and reporting policies of the St. Landry Parish Sheriff (Sheriff) conform to accounting principles generally accepted in the United States of America as applicable to governments. Such accounting and reporting procedures also conform to the requirements of the industry audit guide, Audits of State and Local Governmental Units.

(1) Summary of Significant Accounting Policies

A. Reporting Entity

For financial reporting purposes, the Sheriff includes all funds, account groups, activities, et cetera, that are controlled by the Sheriff as an independently elected parish official. As an independently elected parish official, the Sheriff is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the Sheriff's office that are paid or provided by the parish council (government) as required by Louisiana law, the Sheriff is financially independent.

Accordingly, the Sheriff is a separate governmental reporting entity. Certain units of local government, over which the Sheriff exercises no oversight responsibility, such as the parish council, parish School District, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the Sheriff.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

B. Basis of Presentation

The accompanying basic financial statements of the St. Landry Parish Sheriff have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Government-Wide Financial Statements (GWFS)

The statement of net assets and the statement of activities display information about the Sheriff as a whole. These statements include all the financial activities of the Sheriff. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions."

The statement of activities presents a comparison between direct expenses and program revenues for the Sheriff's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of services offered by the Sheriff, and (b) grants and contributions that are restricted to meeting the operational or capital requirement of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements (FFS)

The Sheriff uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain sheriff functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The various funds of the Sheriff are classified into two categories: governmental and fiduciary. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the Sheriff or its total assets, liabilities, revenues, or expenditures of the individual governmental fund is at least 10 percent of the corresponding total for all governmental funds. The General Fund of the Sheriff is considered to be a major fund. The funds of the Sheriff are described below:

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

Governmental Funds –

General Fund – This fund is the primary operating fund of the Sheriff and it accounts for the operations of the Sheriff's office. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to sheriff policy.

Special Revenue Fund – Contraband Fund. This fund is used to account for the receipt and disbursement of contraband received.

Fiduciary Funds -

Fiduciary fund reporting focuses on net assets and changes in net assets. The only funds accounted for in this category by the Sheriff are agency funds. The agency funds account for assets held by the Sheriff as an agent for various taxing bodies (tax collections) and for deposits held pending court action. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement focus, but use the modified accrual basis of accounting.

C. Measurement Focus/Basis of Accounting

The amounts reflected in the governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of sheriff operations.

The amounts reflected in the governmental funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Sheriff considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental fund uses the following practices in recording revenues and expenditures:

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, generally become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January, and February of the fiscal year.

Sales taxes are considered as "measurable" when in the hands of the sales tax collector and are recognized as revenue at that time.

Intergovernmental revenues and fees, charges and commissions for services are recorded when the Sheriff is entitled to the funds.

Interest on interest-bearing deposits is recorded or accrued as revenues when earned. Substantially all other revenues are recorded when received.

Expenditures

The Sheriff's primary expenditures include salaries and insurance, which are recorded when the liability is incurred. Capital expenditures and purchases of various operating supplies are regarded as expenditures at the time purchased.

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) when the transfer is authorized by the Sheriff.

Deferred Revenues

Deferred revenues arise when resources are received by the Sheriff before it has a legal claim to them, as when grant monies are received before the incurrence of qualifying expenditures. In subsequent periods, when the Sheriff has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and the revenue is recognized.

D. Budgets

The Sheriff follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The chief administrative deputy prepares a proposed budget for the general and special revenue funds and submits it to the Sheriff for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

2. A summary of the proposed budget is published and the public notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. All budgetary appropriations lapse at the end of each fiscal year.
6. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted or as finally amended by the Sheriff.

E. Cash and Interest-Bearing Deposits

Cash and interest-bearing deposits include amounts in demand deposits, interest-bearing demand deposits, and time deposits. They are stated at cost, which approximates market.

F. Short-Term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

G. Inventory

Inventory of the Sheriff's General Fund consists of commodities granted by the United States Department of Agriculture through the Louisiana Department of Agriculture and Forestry. The commodities are recorded as revenues when received; however, all inventory items are recorded as expenditures when consumed. All purchased inventory items are stated at cost, which is determined by the first-in, first-out method and commodities are assigned values based on information provided by the United States Department of Agriculture and Forestry. There was no inventory at June 30, 2010.

H. Prepaid Expenditures

Payments made for software maintenance contracts and for health and workmen's compensation insurance that will benefit periods beyond the end of the fiscal year are recorded as prepaid expenditures.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

I. Capital Assets

Capital assets are capitalized at historical cost or estimated cost (the extent to which fixed asset costs have been estimated and the methods of estimation should be disclosed) if historical cost is not available (or describe other method of valuation). Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Sheriff maintains a threshold level of \$2,500 or more for capitalizing capital assets.

Capital assets are recorded in the Statement of Net Assets and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Buildings	40 years
Improvements other than buildings	10-15 years
Vehicles	5 years
Office furniture	5-10 years
Equipment	5-10 years

J. Compensated Absences

Employees of the St. Landry Parish Sheriff earn from 12 to 15 days of annual leave each year, depending on their length of service. Sick leave is earned at the rate of 1 day for each month worked. Accrued sick leave is not limited and not payable upon termination. Only 48 hours of annual leave can be carried forward from one year to the next, and it is paid at retirement or termination. Compensatory time is not limited and is paid upon retirement or termination. At June 30, 2010, employees of the Sheriff have accumulated and vested \$437,435 of compensated absence benefits, which is recorded as a liability in the Statement of Net Assets. In accordance with the provisions of Statement of Financial Accounting Standards No. 43, "Accounting for Compensated Absences", no liability is recorded for nonvesting accumulating rights to receive sick pay benefits at June 30, 2010.

K. Restricted Net Assets

For government-wide statement of net assets, net assets are reported as restricted when constraints placed on net asset use are either:

1. externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; and
2. imposed by law through constitutional provisions or enabling legislation.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

L. Fund Equity

In the fund financial statements, the governmental fund reports reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Any designations of fund balance represent tentative management plans that are subject to change.

M. Interfund Transactions

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions are reported as transfers.

N. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during

(2) Cash and Interest-Bearing Deposits

Under state law, the Sheriff may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Sheriff may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2010, the Sheriff has cash and interest-bearing deposits (book balances) totaling \$6,108,985, as follows:

	Government-wide Statement of Net Assets	Fiduciary Funds Statement of Net Assets	Total
Noninterest-bearing deposits	\$ -	\$ 49,097	\$ 49,097
Interest-bearing deposits	<u>3,936,116</u>	<u>2,123,772</u>	<u>6,059,888</u>
Total	<u>\$3,936,116</u>	<u>\$2,172,869</u>	<u>\$6,108,985</u>

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Sheriff's deposits may not be recovered or will not be able to recover collateral securities that are in the possession of an outside party. These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or similar federal security or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the Sheriff or the pledging fiscal agent bank by a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at June 30, 2010, are secured as follows:

Bank balances	<u>\$6,417,453</u>
Federal deposit insurance	2,404,569
Pledged securities (category 3)	<u>4,012,884</u>
Total	<u>\$6,417,453</u>

Pledged securities in the amount of \$4,012,884 were exposed to custodial credit risk. These securities include uninsured or unregistered investments for which the securities are held by the bank, or by its trust department or agent, but not in the Sheriff's name. Even though the pledged securities are considered uncollateralized (Category 3), Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Sheriff that the fiscal agent has failed to pay deposited funds upon demand. The Sheriff does not have a policy for custodial credit risk.

(3) Ad Valorem Taxes

The Sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem property taxes. Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied by the parish government in November and are actually billed to taxpayers by the Sheriff in October or November. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Tax Assessor of St. Landry Parish and are collected by the Sheriff. The taxes are remitted to the appropriate taxing bodies net of deductions for assessor's compensation and pension fund contributions.

Ad valorem taxes are budgeted and recorded in the year levied and billed. During the month of November 2009, tax notices were distributed for the 2009 tax year. Law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 4.18 mills on property with approximate net assessed valuations (after homestead exemption) totaling \$49,521,115.

Total law enforcement taxes levied during the fiscal year ended June 30, 2010 were \$2,069,983.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

(4) Due From Other Governmental Units

Amounts due from other governmental units at June 30, 2010 consist of the following:

St. Landry Parish and others for prisoner maintenance, fees, and other charges	\$ 200,907
State of Louisiana and federal agencies for grants	<u>46,747</u>
Total	<u>\$ 247,654</u>

(5) Capital Assets

Capital asset activity for the year ended June 30, 2010 was as follows:

	<u>Balance 6/30/2009</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/2010</u>
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 98,500	\$ -	\$ -	\$ 98,500
Other capital assets:				
Buildings	588,537	6,400	-	594,937
Vehicles	1,963,093	457,547	79,961	2,340,679
Equipment	<u>1,514,813</u>	<u>90,555</u>	<u>1,000</u>	<u>1,604,368</u>
Total	<u>4,164,943</u>	<u>554,502</u>	<u>80,961</u>	<u>4,638,484</u>
Less: accumulated depreciation				
Buildings	125,054	25,863	-	150,917
Vehicles	780,238	365,102	54,129	1,091,211
Equipment	<u>1,213,531</u>	<u>117,983</u>	<u>1,000</u>	<u>1,330,514</u>
Total	<u>2,118,823</u>	<u>508,948</u>	<u>55,129</u>	<u>2,572,642</u>
Net capital assets	<u>\$ 2,046,120</u>	<u>\$ 45,554</u>	<u>\$ 25,832</u>	<u>\$ 2,065,842</u>

Depreciation expense in the amount of \$508,948 was charged to public safety.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

(6) Accounts, Salaries, and Other Payables

The accounts, salaries, and other payables consisted of the following at June 30, 2010:

Accounts	\$ 127,768
Salaries	229,386
Pension	179,882
Payroll withholdings	64,190
Total	<u>\$ 601,226</u>

(7) Changes in General Long-Term Liabilities

During the year ended June 30, 2010, the following changes occurred in long-term liabilities transactions and balances:

	Balance 7/1/2009	Additions	Reductions	Balance 6/30/2010	Due Within One Year
Health insurance claims	\$ 36,962	\$ -	\$ 36,962	\$ -	\$ -
Compensated absences	358,283	603,607	524,455	437,435	240,393
Other claims	250,000	250,000	-	500,000	-
Net OPEB obligation	<u>1,508,158</u>	<u>1,640,418</u>	<u>496,166</u>	<u>2,652,410</u>	<u>-</u>
	<u>\$ 2,153,403</u>	<u>\$ 2,494,025</u>	<u>\$ 1,057,583</u>	<u>\$ 3,589,845</u>	<u>\$ 240,393</u>

(8) Post Retirement Health Care and Life Insurance Benefits

From an accrual accounting perspective, the cost of postemployment healthcare benefits should be associated with the periods in which the cost occurs, rather than in the future year when it will be paid. In adopting the requirements of GASB Statement No. 45 during the year ended June 30, 2009, the Sheriff began to recognize the cost of postemployment healthcare in the year when employee services are received, to report the accumulated liability from prior years, and to provide information useful in assessing potential demands on the Sheriff's future cash flows. Because the Sheriff is adopting the requirements of GASB Statement No. 45 prospectively, recognition of the liability accumulated from prior years will be phased in over 30 years, commencing with the 2009 liability.

Plan Description: In accordance with the St. Landry Parish Sheriff's Department Group Health Plan established in May 2004, the Sheriff provides certain continuing health care and life insurance benefits for its retired employees. The plan is a single-employer defined benefit health care plan administered by the Sheriff. The Sheriff has the authority to establish and amend the benefit provisions of the plan. The plan does not issue a publicly available financial report.

Funding Policy: The Sheriff pays 100 per cent of the monthly premiums for these benefits for retirees and similar benefits for active employees. The Sheriff recognizes the cost of providing these benefits as an expenditure when the monthly premiums are due. The benefits are financed on a pay-as-you-go basis.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

Annual OPEB Cost: The Sheriff's annual other postemployment benefit (OPEB) cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed thirty years. The Sheriff utilizes the level-dollar amortization method to amortize the unfunded actuarial accrued liability.

The following table shows the components of the Sheriff's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the Sheriff's net OPEB obligation:

Annual required contribution	\$ 1,647,688
Interest on net OPEB obligation	79,947
Adjustment to annual required contribution	<u>(87,217)</u>
Annual OPEB cost (expense)	1,640,418
Contributions made	<u>(496,166)</u>
Increase in net OPEB obligation	1,144,252
Net OPEB obligation - beginning of year	<u>1,508,158</u>
Net OPEB obligation - end of year	<u>\$ 2,652,410</u>

The Sheriff's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2010 follows:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
6/30/2009	\$ 1,667,309	9.55%	\$ 1,508,158
6/30/2010	\$ 1,640,418	30.25%	\$ 2,652,410

Fiscal year 2009 was the year of implementation of GASB Statement No. 45 and the Sheriff has elected to implement prospectively. Therefore, prior year comparative data is not available. In future years, three-year trend information will be presented.

Funded Status and Funding Progress: The funded status of the plan as of June 30, 2010, was as follows:

Actuarial accrued liability (AAL)	\$ 8,821,393
Actuarial valuation of plan assets	<u>-</u>
Unfunded actuarial accrued liability (UAAL)	<u>\$ 8,821,393</u>
Funded ratio (actuarial value of plan assets/AAL)	0%

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

Actuarial valuations for an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Actuarially determined amounts are subject to continuous revision as actual results are compared to past expectations and new estimates about the future are formulated. Although the valuation results are based on values which the Sheriff's actuarial consultant believes are reasonable assumptions, the valuation results reflect a long-term perspective and, as such, are merely an estimate of what future costs may actually be. Deviations in any of several factors, such as future interest rates, medical cost inflation, Medicare coverage, and changes in marital status, could result in actual costs being less or greater than estimated.

The schedule of funding progress included in required supplementary information following the notes to the financial statements presents multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits. Because 2009 was the year of implementation of GASB Statement No. 45 and the Sheriff elected to apply the statement prospectively, only two years are presented in the schedule at this time. In future years, required trend data will be presented.

Actuarial Methods and Assumptions: Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2008 actuarial valuation the unit credit actuarial cost method was used. The significant actuarial assumptions used in the valuation of the plan are as follows:

1. Investment return of 4.0% per annum, compounded annually.
2. Retirement Rates - (Rates are the same for both male and female.)

<u>Age</u>	<u>Rate</u>
46-49	16.0%
50-54	7.0%
55-64	16.0%
65	26.0%

3. 100% of employees who elect coverage while in active employment and who are eligible for retiree benefits are assumed to elect continued medical coverage in retirement.
4. 50% of members electing coverage are assumed to also elect coverage for a spouse.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

5. Claims Costs at Sample Ages

Age	Retiree		Spouse	
	Male	Female	Male	Female
35	\$ 3,133	\$ 5,903	\$ 3,133	\$ 5,903
40	3,937	6,028	3,937	6,028
45	5,041	6,531	5,041	6,531
50	6,643	7,702	6,643	7,702
55	8,876	9,280	8,876	9,280
60	11,685	11,211	11,685	11,211
65	3,945	3,907	3,945	3,907
70	5,025	4,669	5,025	4,669
75	6,133	5,498	6,133	5,498
80	7,037	6,212	7,037	6,212
85	7,904	6,979	7,904	6,979

6. Medical Inflation

Year	Trend
2008	6.5%
2009	6.6%
2010	6.4%
2011-2013	6.2%
2014-2017	6.1%
2018-2023	6.0%
2024-2029	5.9%
2030-2032	5.8%
2033	5.7%
2034	5.6%
2035-2036	5.5%
2037-2040	5.4%
2041-2045	5.3%
2046-2051	5.2%
2052-2060	5.1%
2061-2074	5.0%
2075	4.9%
2076-2077	4.7%
2078-2083	4.6%
2084 and ongoing	4.5%

7. 100% of active employees will elect life insurance upon retirement.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

(9) Pension Plan

Plan Description. Substantially all employees of the Sheriff are members of the Louisiana Sheriff's Pension and Relief Fund (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees to provide retirement, disability and survivor benefits to sheriff and deputy sheriff members throughout the State of Louisiana. Benefits are established or amended by state statute.

The System issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Sheriffs' Pension and Relief Fund, P.O. Box 3163, Monroe, Louisiana 71220 or by calling (318) 362-3191.

Funding Policy. Plan members are required to contribute 10% of their annual covered salary and the St. Landry Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 11% of annual covered payroll. The contribution requirements of plan members and the St. Landry Parish Sheriff are established and may be amended by state statute. The St. Landry Parish Sheriff's contributions to the Retirement System for the years ended June 30, 2010, 2009, and 2008 were \$782,885, \$794,014, and \$723,017, respectively.

The Sheriff also remits to the Parochial Employees' Retirement System for retirement of the parish judges' secretaries. The contributions for the years ended June 30, 2010 and 2009 were \$2,268 and \$2,025, respectively.

(10) Taxes Paid Under Protest

The unsettled balances due to taxing bodies and others in the agency funds at June 30, 2010, include \$1,243,972 of taxes paid under protest plus interest earned to date on the investment of these funds. These funds are held pending resolution of the protest and are accounted for in the Tax Collector Agency Fund.

(11) Expenditures of the Sheriff's Office Paid by the Parish Council

The Sheriff's offices are located in the parish courthouse and/or other buildings owned by the St. Landry Parish Government. The cost of maintaining the parish courthouse and jail, as required by statute, is paid by the St. Landry Parish Government. These expenditures are not included in the accompanying financial statements.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

(12) Changes in Agency Fund Balances

A summary of changes in agency fund balances due to taxing bodies and others and due to prisoners follows:

	Balance 6/30/2009	Additions	Reductions	Balance 6/30/2010
Agency Funds:				
Sheriff's Fund	\$ 29,904	\$ 1,305,896	\$ 1,282,016	\$ 53,784
Bond Fund	548,864	3,107,368	2,903,818	752,414
Tax Collector Fund	1,680,324	30,045,549	30,404,870	1,321,003
License Fund	26,120	471,077	483,224	13,973
Prisoners' Money Fund	20,080	71,424	70,990	20,514
Drug Seizure Fund	23,117	67,094	62,928	27,283
Subpoena Witness Fund	-	4,295	4,295	-
Total	<u>\$2,328,409</u>	<u>\$35,072,703</u>	<u>\$ 35,212,141</u>	<u>\$2,188,971</u>

(13) Litigation and Claims

At June 30, 2010, the Sheriff is involved in several lawsuits claiming damages. The Sheriff's legal counsel has reviewed the Sheriff's claims and lawsuits, which are primarily personal injury claims and automobile accident claims, in order to evaluate the likelihood of an unfavorable outcome to the Sheriff and to arrive at an estimate, if any, of the amount or range of potential loss to the Sheriff. As a result of the review, the various claims and lawsuits have been categorized into "probable", "reasonably possible", or "remote", as defined by the Governmental Accounting Standards Board. The Sheriff is involved in one lawsuit that is classified as "probable". Although this claim is not covered by the Sheriff's liability insurance, it is estimated that any unfavorable outcome to the Sheriff should not exceed \$500,000, which is accrued in the government-wide financial statements. The Sheriff is involved in several lawsuits that are classified as "reasonably possible"; it is estimated that any unfavorable outcome to the Sheriff resulting from these lawsuits should not exceed \$150,000. It is the opinion of legal counsel that all remaining lawsuits would not create a material liability to the Sheriff in excess of insurance coverage.

(14) Risk Management

A. Commercial Insurance Coverage

The Sheriff is exposed to risks of loss in the areas of auto liability, professional law enforcement liability, and workers' compensation. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Notes to Basic Financial Statements (Continued)

(15) Designated Fund Balance

At June 30, 2010, fund balance in the amount of \$1,000,000 was designated for the purpose of constructing and/or acquiring a training facility.

(16) Subsequent Event Review

The Sheriff has evaluated subsequent events through November 1, 2010, the date which the financial statements were available to be issued.

**REQUIRED SUPPLEMENTARY
INFORMATION**

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Budgetary Comparison Schedule
Year Ended June 30, 2010

	2010			Variance with Final Budget Positive (Negative)
	Budget		Actual	
	Original	Amended		
Revenues:				
Taxes and licenses -				
Ad valorem taxes	\$2,100,000	\$2,127,000	\$2,148,530	\$ 21,530
Sales taxes	8,000,000	7,778,000	7,856,422	78,422
Intergovernmental revenues -				
Federal grants	150,000	190,000	212,808	22,808
State grants	50,000	75,000	137,138	62,138
State grants - state revenue sharing (net)	270,000	269,800	269,883	83
State supplemental pay	480,000	610,000	590,503	(19,497)
Federal forfeited revenue	-	19,000	-	(19,000)
Video poker commissions	408,000	409,000	473,588	64,588
Fees charges and commissions for services -				
Civil and criminal fees	872,000	1,030,300	1,098,524	68,224
Special duty detail	250,000	197,000	195,146	(1,854)
Feeding, keeping, and transporting prisoners	405,000	486,000	523,346	37,346
Interest income	40,000	64,000	69,916	5,916
Sale of equipment	-	13,500	13,535	35
Miscellaneous	81,000	107,000	135,161	28,161
Total revenues	<u>13,106,000</u>	<u>13,375,600</u>	<u>13,724,500</u>	<u>348,900</u>
Expenditures:				
Current -				
Public safety:				
Personal services and related benefits	8,074,690	8,410,700	8,419,000	(8,300)
Operating services	2,260,000	2,278,600	2,286,359	(7,759)
Operations and maintenance	2,045,500	2,187,100	2,136,783	50,317
Travel and other charges	75,000	33,000	27,540	5,460
Capital outlay	400,000	771,500	602,597	168,903
Total expenditures	<u>12,855,190</u>	<u>13,680,900</u>	<u>13,472,279</u>	<u>208,621</u>
Excess (deficiency) of revenues over expenditures	250,810	(305,300)	252,221	557,521
Fund balance, beginning	<u>3,403,558</u>	<u>3,403,558</u>	<u>3,403,558</u>	<u>-</u>
Fund balance, ending	<u>\$3,654,368</u>	<u>\$3,098,258</u>	<u>\$3,655,779</u>	<u>\$557,521</u>

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Schedule of Funding Progress
For the Year Ended June 30, 2010

Fiscal Year Ended	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liabilities (AAL)	Unfunded Actuarial Accrued Liabilities (UAAL)	Funded Ratio
June 30, 2008	N/A	N/A	N/A	N/A	N/A
June 30, 2009	July 1, 2008	\$ -	\$ 8,821,393	\$ 8,821,393	0.0%
June 30, 2010	July 1, 2008	\$ -	\$ 8,821,393	\$ 8,821,393	0.0%

**OTHER SUPPLEMENTARY
INFORMATION**

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Comparative Statement of Net Assets
June 30, 2010 and 2009

	Governmental Activities	
	2010	2009
ASSETS		
Current assets:		
Cash and interest-bearing deposits	\$3,936,116	\$3,875,256
Due from other governmental units	247,654	238,075
Health insurance refunds receivable	-	9,820
Prepaid expenditures	182,837	33,683
Other	500	500
Total current assets	4,367,107	4,157,334
Noncurrent assets:		
Capital assets, net	2,065,842	2,046,120
TOTAL ASSETS	6,432,949	6,203,454
LIABILITIES		
Current liabilities:		
Accounts, salaries, and other payables	601,226	621,993
Due to others	2,800	2,200
Health insurance claims payable	45,270	78,300
Total current liabilities	649,296	702,493
Noncurrent liabilities:		
Due within one year	240,393	378,047
Due in more than one year	3,349,452	1,775,356
Total noncurrent liabilities	3,589,845	2,153,403
TOTAL LIABILITIES	4,239,141	2,855,896
NET ASSETS		
Invested in capital assets	2,065,842	2,046,120
Unrestricted	127,966	1,301,438
TOTAL NET ASSETS	\$2,193,808	\$3,347,558

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana
General Fund

Comparative Balance Sheet
June 30, 2010 and 2009

	<u>2010</u>	<u>2009</u>
ASSETS		
Cash and interest-bearing deposits	\$3,874,084	\$3,823,973
Receivables -		
Due from other governmental units	247,654	238,075
Health insurance refunds	-	9,820
Prepaid expenditures	182,837	33,683
Other	<u>500</u>	<u>500</u>
 Total assets	 <u>\$4,305,075</u>	 <u>\$4,106,051</u>
 LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 127,768	\$ 135,027
Group health insurance claims payable	45,270	78,300
Accrued liabilities	473,458	486,966
Due to others	<u>2,800</u>	<u>2,200</u>
 Total liabilities	 <u>649,296</u>	 <u>702,493</u>
 Fund balance:		
Reserved for prepaid expenditures	182,837	33,683
Designated for construction	1,000,000	1,000,000
Unreserved and undesignated	<u>2,472,942</u>	<u>2,369,875</u>
 Total fund balance	 <u>3,655,779</u>	 <u>3,403,558</u>
 Total liabilities and fund balance	 <u>\$4,305,075</u>	 <u>\$4,106,051</u>

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana
General Fund

Budgetary Comparison Schedule -
Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Year Ended June 30, 2010
With Comparative Actual Amounts for Year Ended June 30, 2009

	2010				
	Budget			Variance with Final Budget Positive (Negative)	2009
	Original	Amended	Actual		
Revenues:					
Taxes -					
Ad valorem taxes	\$2,100,000	\$2,127,000	\$2,148,530	\$ 21,530	\$2,123,818
Sales taxes	8,000,000	7,778,000	7,856,422	78,422	8,174,093
Intergovernmental revenues -					
Federal grants	150,000	190,000	212,808	22,808	242,014
State grants	50,000	75,000	137,138	62,138	-
State grants - state revenue sharing (net)	270,000	269,800	269,883	83	273,483
State supplemental pay	480,000	610,000	590,503	(19,497)	497,593
Federal forfeited revenue	-	19,000	-	(19,000)	16,704
Video poker commissions	408,000	409,000	473,588	64,588	469,132
Fees, charges and commissions for services -					
Civil and criminal fees	872,000	1,030,300	1,098,524	68,224	1,023,943
Special duty detail	250,000	197,000	195,146	(1,854)	357,584
Feeding, keeping, and transporting prisoners	405,000	486,000	523,346	37,346	463,489
Interest income	40,000	64,000	69,916	5,916	63,522
Sale of Equipment	-	13,500	13,535	35	30,225
Miscellaneous	81,000	107,000	135,161	28,161	186,311
Total revenues	<u>13,106,000</u>	<u>13,375,600</u>	<u>13,724,500</u>	<u>348,900</u>	<u>13,921,911</u>
Expenditures:					
Current -					
Public safety:					
Personal services and related benefits	8,074,690	8,410,700	8,419,000	(8,300)	8,246,427
Operating services	2,260,000	2,278,600	2,286,359	(7,759)	2,441,937
Operations and maintenance	2,045,500	2,187,100	2,136,783	50,317	1,997,380
Travel and other charges	75,000	33,000	27,540	5,460	32,132
Capital outlay	400,000	771,500	602,597	168,903	532,973
Total expenditures	<u>12,855,190</u>	<u>13,680,900</u>	<u>13,472,279</u>	<u>208,621</u>	<u>13,250,849</u>
Excess (deficiency) of revenues over expenditures	250,810	(305,300)	252,221	557,521	671,062
Fund balance, beginning	<u>2,971,107</u>	<u>3,403,558</u>	<u>3,403,558</u>	-	<u>2,732,496</u>
Fund balance, ending	<u>\$3,221,917</u>	<u>\$3,098,258</u>	<u>\$3,655,779</u>	<u>\$557,521</u>	<u>\$3,403,558</u>

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana
General Fund

Budgetary Comparison Schedule - Expenditures
Year Ended June 30, 2010
With Comparative Actual Amounts for Year Ended June 30, 2009

	2010			Variance with Final Budget Positive (Negative)	2009
	Budget		Actual		
	Original	Amended			
Current:					
Public safety -					
Personal services and related benefits:					
Sheriff's salary	\$ 117,900	\$ 127,000	\$ 127,024	\$ (24)	\$ 120,802
Deputies salaries	7,020,000	7,358,000	7,381,795	(23,795)	7,167,168
Pension and payroll taxes	925,000	913,000	897,478	15,522	946,378
Sheriff's expense allowance	11,790	12,700	12,703	(3)	12,079
Total personal services and related benefits	8,074,690	8,410,700	8,419,000	(8,300)	8,246,427
Operating services:					
Deputy group insurance	1,850,000	1,870,000	1,858,065	11,935	1,962,513
Auto insurance	180,000	167,000	166,880	120	158,946
Deputy liability insurance	210,000	221,000	221,470	(470)	283,144
Other	20,000	20,600	39,944	(19,344)	37,334
Total operating services	2,260,000	2,278,600	2,286,359	(7,759)	2,441,937
Operations and maintenance:					
Auto fuel and oil	650,000	475,000	476,802	(1,802)	433,066
Auto maintenance	175,000	275,000	212,422	62,578	237,127
Computer and copier expenditures	110,000	87,000	89,081	(2,081)	94,532
Deputy uniforms, supplies, etc.	168,000	189,500	229,083	(39,583)	287,932
Office supplies and expenditures	188,500	225,800	229,054	(3,254)	207,477
Telephone and utilities	165,000	154,000	167,599	(13,599)	167,738
Liability claims	150,000	182,000	200,376	(18,376)	177,220
Maintenance of equipment and buildings	135,500	280,000	198,547	81,453	100,517
Postage	90,000	98,000	97,445	555	80,324
Prisoner feeding and maintenance	55,000	34,200	32,884	1,316	44,372
Professional fees	110,000	130,000	134,500	(4,500)	104,722
Criminal investigation expenditures	10,000	5,400	5,491	(91)	7,533
Other	38,500	51,200	63,499	(12,299)	54,820
Total operations and maintenance	2,045,500	2,187,100	2,136,783	50,317	1,997,380
Travel and other charges	75,000	33,000	27,540	5,460	32,132
Capital outlay:					
Vehicles	350,000	600,000	457,547	142,453	499,407
Equipment	50,000	165,000	138,650	26,350	33,566
Buildings	-	6,500	6,400	100	-
Total capital outlay	400,000	771,500	602,597	168,903	532,973
Total expenditures	\$12,855,190	\$13,680,900	\$13,472,279	\$208,621	\$13,250,849

AGENCY FUNDS

Sheriff's Fund -

Sheriff's Fund - To account for funds held in connection with civil suits, sheriff's sales, and garnishments and payment of these collections to the Sheriff's General Fund and other recipients in accordance with applicable laws.

Bond Fund -

To account for the collection of cash bonds and payment of these collections to the eligible recipients in accordance with applicable laws.

Tax Collector Fund -

Article V, Section 27 of the Louisiana Constitution of 1974, provides that the Sheriff will serve as the collector of state and parish taxes, fees, and licenses. The Tax Collector Fund is used to collect and distribute these taxes, fees, and licenses to the appropriate taxing bodies.

Prisoners' Money Fund -

To account for the receipts and disbursements made to the individual prison inmate accounts.

Drug Seizure Fund -

To account for monies seized during drug policing activities.

Subpoena Witness Fund -

To account for the receipts and disbursements made on the issuance of subpoenas.

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana
Agency Funds

Combining Balance Sheet
June 30, 2010
With Comparative Totals for June 30, 2009

	Sheriff's Fund	Bond Fund	Tax Collector Fund		Prisoners' Money Fund	Drug Seizure Fund	Subpoena Witness Fund	June 30,	
			Tax Collector	License Account				2010	2009
ASSETS									
Cash	\$ -	\$ 300	\$ 850	\$ 150	\$ 20,514	\$ 27,283	\$ -	\$ 49,097	\$ 44,497
Interest-bearing deposits	53,784	750,275	1,305,890	13,823	-	-	-	2,123,772	2,282,407
Due from others	-	1,839	14,263	-	-	-	-	16,102	1,505
Total assets	<u>\$ 53,784</u>	<u>\$ 752,414</u>	<u>\$ 1,321,003</u>	<u>\$ 13,973</u>	<u>\$ 20,514</u>	<u>\$ 27,283</u>	<u>\$ -</u>	<u>\$ 2,188,971</u>	<u>\$ 2,328,409</u>
LIABILITIES									
Due to taxing bodies and others	\$ 53,784	\$ 752,414	\$ 1,321,003	\$ 13,973	\$ 1,563	\$ 27,283	\$ -	\$ 2,170,020	\$ 2,316,765
Due to inmates	-	-	-	-	18,951	-	-	18,951	11,644
Total liabilities	<u>\$ 53,784</u>	<u>\$ 752,414</u>	<u>\$ 1,321,003</u>	<u>\$ 13,973</u>	<u>\$ 20,514</u>	<u>\$ 27,283</u>	<u>\$ -</u>	<u>\$ 2,188,971</u>	<u>\$ 2,328,409</u>

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana
Agency Funds

Combining Statement of Changes in Assets and Liabilities
Year Ended June 30, 2010
With Comparative Actual Amounts for the Year Ended June 30, 2009

	Sheriff's Fund	Bond Fund	Tax Collector Fund	Prisoners' Money Fund	Drug Seizure Fund	Subpoena Witness Fund	Totals (Memorandum Only) Year Ended
			Tax Collector Account				6/30/2010 6/30/2009
Balances, beginning of year	\$ 29,904	\$ 548,864	\$ 1,680,324 \$ 26,120	\$ 20,080	\$ 23,117	\$ -	\$ 2,328,409 \$ 2,522,961
Additions:							
Deposits -							
Sheriff's sales	1,072,364	-	-	-	-	-	933,243
Bonds	-	232,897	-	-	-	-	297,280
Fines and costs	-	2,839,707	-	-	-	-	2,250,023
Work release housing & transportation	-	22,770	-	44,795	-	-	71,715
Garnishments	231,736	-	-	-	-	-	222,852
Licenses and fees	-	-	-	-	-	4,295	459,449
Inmates	-	-	-	26,629	-	-	20,553
Seized funds	-	-	-	-	67,094	-	46,833
Taxes, fees, etc. paid to tax collector	-	-	-	-	-	-	28,893,634
Interest on interest-bearing deposits	-	-	-	-	-	-	50,641
Total additions	1,796	11,994	30,010,443 762	71,424	67,094	4,295	33,246,223
	1,305,896	3,107,368	30,045,549 471,077				
Total	1,335,800	3,656,232	31,725,873 497,197	91,504	90,211	4,295	35,769,184
Reductions:							
Taxes, fees, etc. distributed to taxing bodies and others	-	2,481,696	30,404,870	-	-	-	31,253,930
Deposits settled to -							
Sheriff's General Fund	209,293	422,122	71,975	-	-	4,295	795,444
Clerk of court	74,541	-	-	-	-	-	59,357
Police jury	-	-	411,249	-	-	-	372,884
Inmates	-	-	-	34,489	-	-	24,078
Appraisers	15,830	-	-	-	-	-	18,580
Attorneys, litigants, etc.	888,094	-	-	-	-	-	706,106
Other reductions	94,258	-	-	-	-	-	210,396
Total reductions	1,282,016	2,903,818	30,404,870 483,224	70,990	62,928	4,295	33,440,775
Balances, end of year	\$ 53,784	\$ 752,414	\$ 1,321,003 \$ 13,973	\$ 20,514	\$ 27,283	\$ -	\$ 2,328,409

**INTERNAL CONTROL, COMPLIANCE,
AND OTHER MATTERS**

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable Bobby Guidroz
St. Landry Parish Sheriff
Opelousas, Louisiana

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the St. Landry Parish Sheriff (the Sheriff) as of and for the year ended June 30, 2010, which collectively comprise the St. Landry Parish Sheriff's basic financial statements and have issued our report thereon dated October 21, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the East Feliciana Parish Sheriff's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion of the effectiveness of the Sheriff's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the East Feliciana Parish Sheriff's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses, and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying summary schedule of current and prior year audit findings and corrective action plan, we identified a certain deficiency in internal control over financial reporting that we consider to be a material weakness.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying summary schedule of current and prior year audit findings and corrective action plan as item 10-1(IC) to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Sheriff's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

We noted certain matters that we reported to management in a separate letter dated October 21, 2010.

The Sheriff's response to the finding identified in our audit is described in the accompanying summary schedule of current and prior year audit findings and corrective action plan. We did not audit the Sheriff's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the Sheriff's management and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Lafayette, Louisiana
October 21, 2010

ST. LANDRY PARISH SHERIFF
Opelousas, Louisiana

Summary Schedule of Current and Prior Year
Audit Findings and Corrective Action Plan
Year Ended June 30, 2010

Fiscal Year		Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date	
Finding Initially Occurred						
Ref. No.						
<u>CURRENT YEAR (6/30/10) --</u>						
<u>Internal Control:</u>						
10-1(IC)	2007	The Sheriff did not have adequate segregation of functions within the accounting system.	N/A	No response is considered necessary.	Sherri McGovern, Chief Civil Deputy	N/A
<u>PRIOR YEAR (6/30/09) --</u>						
<u>Internal Control:</u>						
09-1(IC)	2007	The Sheriff did not have adequate segregation of functions within the accounting system.	N/A	No response is considered necessary.	Sherri McGovern, Chief Civil Deputy	N/A